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September 25, 2006

Hon. Magistrate Judge Jeanne J. Graham  
U. S. District Court  
700 Federal Building 1890  
316 N. Robert Street  
St. Paul, MN 55101

RE: New Hong Kong Buffet, Inc. v. IRS  
Civil No. 06-1546 (PJS/JJG)

Dear Judge Graham:

We are writing to convey the agreement of counsel to have the Court enter a discussion on Defendant's Motion for Summary Judgment in the above-captioned case based on the Motions and Affidavits filed without holding a hearing and oral argument thereon. Ms. Genis, counsel for the United States, expressed this request to me telephonically on September 25, 2006, and I concur in this procedure. Counsel are agreed that no hearing or further argument should be required for the Court to enter a discussion on the Motion.

Sincerely,

Thomas E. Brever

TEB/skb

cc: Ms. Pat Genis, Esq.